

Message Text

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67

ORIGIN L-03

INFO OCT-01 NEA-14 ISO-00 FBO-01 A-01 CPR-02 TRSE-00 RSC-01

CIAE-00 INR-10 NSAE-00 /033 R

DRAFTED BY L/NEA:SCNELSON:DLS

APPROVED BY L/NEA:SCNELSON

L/M/SCA:HFSHAMWELL

NEA/PAB:ASCHIFFERDECKER

----- 006358

R 241737Z JUN 74

FM SECSTATE WASHDC

TO AMEMBASSY KABUL

LIMITED OFFICIAL USE STATE 134986

E.O. 11652: N/A

TAGS: AFPS, AF, US

SUBJECT: POSSIBLE U.S.-AFGHAN TAXATION AGREEMENT

REF: KABUL 3632

1. PROPERTY TAX APPLICABLE TO MONTGOMERY MALL APARTMENTS IS, OF COURSE, ESTABLISHED BY LAW OF THE STATE OF MARYLAND. WHILE FEDERAL GOVERNMENT CAN CONSTITUTIONALLY CONCLUDE AGREEMENTS WHICH RESULT IN NON-APPLICATION OF STATE TAXES TO CERTAIN PROPERTIES, THIS CANNOT BE DONE BY EXECUTIVE BRANCH ACTING ALONE. IT COULD BE ACCOMPLISHED ONLY BY FULL TREATY, RATIFIED WITH ADVICE AND CONSENT OF SENATE, OR BY EXECUTIVE AGREEMENT CONCLUDED ON THE BASIS OF EXPLICIT STATUTORY AUTHORITY.

2. WE DO NOT PRESENTLY HAVE THE NECESSARY STATUTORY AUTHORITY. IT DOES NOT SEEM TO US THAT THIS ISSUE IS WORTH TAKING BEFORE SENATE AS TREATY, NOR IS IT CLEAR THAT SUCH A TREATY WOULD RECEIVE THE AFFIRMATIVE VOTES OF TWO-THIRDS OF THE SENATE.

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3. REGRET THEREFORE THAT WE SEE NO WAY TO RESOLVE ISSUE

AS SUGGESTED REFTTEL. WE RECOGNIZE THAT GOA MAY CHOOSE TO
IMPOSE TAXES ON USG PROPERTIES IN KABUL. IF AMB MALIKYAR
NO LONGER IN KABUL, WE WILL CONVEY REPLY TO HIM ON HIS
RETURN TO WASHINGTON AND WILL IN ANY CASE NOTIFY THE AFGHAN
EMBASSY HERE. KISSINGER

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Message Attributes

Automatic Decaptioning: X
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Decaption Note:
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